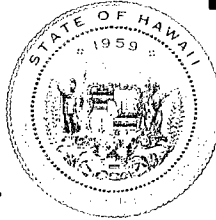


STATE OF HAWAII  
**OFFICE OF THE AUDITOR**  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



**JAN K. YAMANE**  
Acting State Auditor  
(808) 587-0800  
FAX: (808) 587-0830

March 31, 2015

The Honorable Donna Mercado Kim  
President of the Senate  
State Capitol, Room 409  
Honolulu, Hawaii 96813

Dear Madam President:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawai'i Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2014 financial statement audit reports for:

- **Department of Accounting and General Services, State Motor Pool Revolving Fund,**
- **Department of Transportation, Airports Division, and**
- **Hawai'i Public Housing Authority.**

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

Jan K. Yamane  
Acting State Auditor

Enclosures